PROVINCE OF SASKATCHEWAN

2008

ANNUAL REPORT

SASKATCHEWAN MUNICIPAL BOARD

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Letters of Transmittal

The Honourable Dr. Gordon L. Barnhart
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

I respectfully submit the Annual Report of the Saskatchewan Municipal Board for the year ending December 31, 2008.

Respectfully submitted,

Bill Hutchinson,
Minister Responsible
for Saskatchewan Municipal Board

The Honourable Bill Hutchinson
Minister Responsible for Saskatchewan Municipal Board

It is my honour to submit the Annual Report of the Saskatchewan Municipal Board for the year 2008. It covers the period commencing January 1, 2008 and ending December 31, 2008.

Respectfully submitted,

Wade Armstrong, Chair

Board Overview

Mandate

The board is legislatively mandated to exercise discretion of a regulatory and a quasi- judicial nature. The board's regulatory function is to review and authorize debt and ensure financial credibility for cities, towns, villages, northern and rural municipalities and school divisions. The judicial function is to hear and determine, at the provincial level, appeals from the general public in municipal matters relating to property tax assessments, municipal planning and development issues, and municipal orders.

Major Activities

Major activities of the board are as follows:

- Provide a service to the general public and municipalities by hearing appeals at the provincial level on matters that require specialized knowledge. Common matters of appeal include planning and development, assessed value of real property, local improvement assessment, tax exempt status of a property, conservation and development area authority property assessments, and orders and certificates issued by the provincial fire commissioner's office.

- Review local authorities' long term debt applications for approval to ensure financial stability and to provide assurance of the local authorities' financial stability to taxpayers and lenders.

- Provide advice and approvals to local authorities on capital financing, debt management, investment policy, water and sewer rates and local improvements.

- Provide a service to municipalities by adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement over the alteration or amalgamation.

- Provide financial supervision and/or mediation and dispute resolution services as may be referred by a local authority or requested by the appropriate minister.

- Provide a service to municipalities by resolving any inter-municipal dispute that arises from municipalities entering into agreements for public utilities, inter-municipal sharing of taxes and grants, creation and alteration or restructuring of municipalities, and auditing for inter-municipal bodies.

Other assigned duties to the board include:

- Resolution of disputes where an agreement to fix the assessed value or property taxes on farm land in an urban municipality cannot be reached.

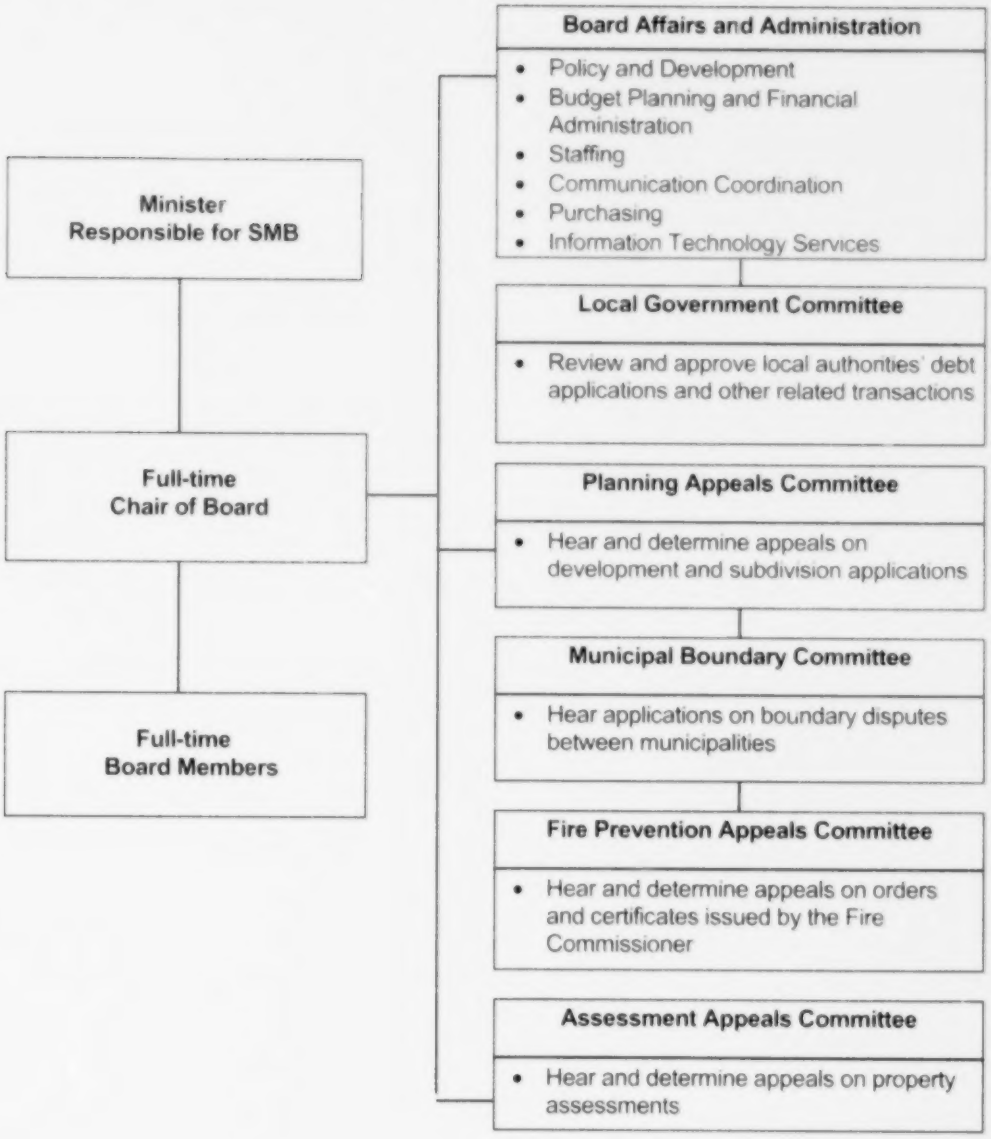
- *The Revenue and Financial Services Act* provides that full-time members of the board are the Board of Revenue Commissioners.

Organization

The board fulfills the majority of its mandate through "working" committees, such as the Local Government Committee, Planning Appeals Committee, Municipal Boundary Committee, Fire Prevention Appeals Committee, and Assessment Appeals Committee.

In 2008 the board had 13 full-time equivalents, which included 4 full-time board members, in its Regina office. Additionally the board had 13 part-time members located throughout the province.

Organization by Function


Minister
Responsible for SMB
Full-time
Chair of Board
Full-time
Board Members
Board Affairs and Administration
• Policy and Development
• Budget Planning and Financial Administration
• Staffing
• Communication Coordination
• Purchasing
• Information Technology Services
Local Government Committee
• Review and approve local authorities' debt applications and other related transactions
Planning Appeals Committee
• Hear and determine appeals on development and subdivision applications
Municipal Boundary Committee
• Hear applications on boundary disputes between municipalities
Fire Prevention Appeals Committee
• Hear and determine appeals on orders and certificates issued by the Fire Commissioner
Assessment Appeals Committee
• Hear and determine appeals on property assessments

Legislation

The board fulfills its mandate through a number of Acts. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Conservation and Development Act
The Education Act, 1995
The Fire Prevention Act, 1992
The Local Improvements Act, 1993
The Municipal Board Act
The Municipalities Act
The Northern Municipalities Act
The Planning and Development Act, 2007

The board has authority to approve or determine matters under several other Acts. However, applications/appeals pursuant to these Acts are not often received. In addition, the minister responsible may request the board to conduct an inquiry into various matters within the jurisdiction of the respective legislative authority.

Goals for 2009

The Saskatchewan Municipal Board is an agency that responds to demands and expectations of the public and local authorities when legislation indicates such actions. It is not intended to be an agency that proactively seeks out its client base to deliver its services.

Local authorities deliver services to their respective communities, for which borrowing must often be undertaken. They are required by legislation to apply to the board to seek approval to borrow in most instances. Likewise, local authorities seek administrative approvals for certain activities and bylaws to ensure that matters are dealt with fairly.

Local authorities and the public also come to the board to present appeals and other disputes. There is an expectation that all parties will be heard fully by a panel with specialized knowledge and that the board's decision will be fair and in accordance with legislation. In all situations the public and the local authorities expect their matters to be dealt with in a timely manner.

Therefore, the board considers it important to focus on the following activities and projects in 2009:

- Manage financial resources appropriately while at the same time ensuring client outcomes and needs are met.
- Conduct hearings, render decisions, and review local authorities' borrowing requests in a consistent and timely manner.
- Review operational strategy of the board considering: workloads/caseloads, legislative requirements, stakeholder expectations, and government priorities.
- Implement a human resource plan to meet the future staffing and workload needs.
- Review procedures to ensure they meet the demands of the client groups and needs of the current legislation; are effective, efficient and comply with various guidelines. Continue development of a Business Continuity Plan, Security Plan, and Risk Management Strategy.
- Ensure web site information is up to date and accurate. Consider website redevelopment to align it with visual identity for the government, and increase user friendliness and educational content.
- Communicate with clients on the appeal process and approval process, how to apply or appeal and the role of the board.
- Preparation for the 2009 property reassessment through training of board members on the market value approach, training of local Boards of Revision, and obtaining resource requirements.
- Finalization of the second in-take and preparation for the third in-take of the Saskatchewan Infrastructure Growth Initiative related borrowing requests.
- Preparation for the implementation of Public Sector Accounting Board Standards on capital assets, the implications it will have on the review of municipal financial statements and monitoring of financial health of a municipality. Consultation with the Ministry of Municipal Affairs with respect to municipal financial risk management.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives, and policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by the Ministry of Finance, with exceptions specifically noted.

The Financial Administration Manual provides for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 2007-08, Saskatchewan Municipal Board's budget of $1,201,000 was divided into three general areas: Administration/Local Government Committee, Planning Appeals and Assessment Appeals. Funding was distributed according to the figures shown in Figure 1 which indicates the actual and budget estimates for 2007-2008.

Revenue is derived from filing fees for appeals received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities.

Figure 2 shows a breakdown of revenues received and deposited in the Province's General Revenue Fund for the 2007-2008 fiscal year.

Asset Management and Protection

Personnel:

Includes board members, out-of-scope staff and in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data:

In April, 2005 the board entered into a partnership with the Information Technology Office to provide information technology infrastructure and support to our business needs. The service includes operating and managing information technology infrastructure (networks, servers, and desktop computers), ensuring data security, providing help desk services, developing information technology applications, procuring and distributing information technology hardware and software.

Statement of Expenditure

SUBVOTE	ACTUAL 2007-2008	BUDGET/ ESTIMATE 2007-2008	VARIANCE OVER/(UNDER)	
Administration/Local Government Committee				
Salaries	$ 649,520	$ 627,000	$ 22,520	(1)
Operating Expenses	192,888	201,000	(8,112)	(2)
Subtotal	$ 842,408	$ 828,000	$ 14,408	
Planning Appeals Committee				
Salaries	$ 77,748	$ 91,000	$ (13,252)	(3)
Operating Expenses	9,862	6,000	3,862	(4)
Subtotal	$ 87,610	$ 97,000	$ (9,390)	
Assessment Appeals Committee				
Salaries	$ 172,536	$ 241,000	$ (68,464)	(5)
Operating Expenses	11,649	35,000	(23,351)	(6)
Subtotal	$ 184,185	$ 276,000	$ (91,815)	
TOTAL	**$ 1,114,203**	**$ 1,201,000**	**$ (86,797)**	

Note:

1. Higher than anticipated remuneration and salary adjustments for full-time members and out-of-scope employee
2. Less than anticipated ITO service costs including shared service charges and reduced communication costs
3. Less than anticipated caseload level for appeals
4. Higher than anticipated costs for advertising public hearings for municipal boundary applications and outside legal service costs
5. Less than anticipated caseload level for appeals
6. Less travel costs required as the result of reduced caseload level

• Figure 1

Statement of Revenue

DESCRIPTION OF REVENUE	ACTUAL 2007-2008	BUDGET/ ESTIMATE 2007-2008	VARIANCE OVER/(UNDER)	
Filing Fees	$ 750	$ -	$ 750	(1)
Debenture Authorizations	16,025	25,000	(8,975)	(2)
Debenture Forms	1,280	1,000	280	(2)
TOTAL	**$ 18,055**	**$ 26,000**	**$ (7,945)**	

Note:

1. In 2007 a change in accounting for filing fees occurred. Filing fees are now treated as conditional receipts until the finalization of the appeal, which may take up to three years. Appellants that are successful in their appeal or withdraw their appeal have the fee refunded to them. Where the appellant is not successful in their appeal, the filing fee is transferred from conditional receipts to revenue. The board has traditionally refunded approximately 50% of the revenue received for filing fees.
2. Less than anticipated finalizations of authorized debentures for municipal capital borrowing applications.

• Figure 2

Local Government Committee

Major Activities

- **Approve Long-Term Borrowing including Debenture Issues**

  The purpose of approving long-term borrowing is to ensure financial stability of local authorities and compliance with various statutes. Investors and the public are provided assurance that procedures and approvals comply with statutes and related policy.

  Actions include approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose of approving local improvements is to ensure financial stability and compliance with legislation for municipalities to undertake works or services that specially benefit particular lands. A portion or all of the cost of the benefiting work is charged (assessed) against the benefited land.

  Works and services which can be approved as local improvements are defined in *The Local Improvements Act, 1993*.

- **Approve investment of surplus funds, creation, use of reserve funds and sinking funds**

  The purpose of approving these financial transactions is to ensure municipal funds are securely invested and other funds are used appropriately in order to ensure security of the investment and interest income maximization.

- **Approve sewer and water rates for towns, villages, rural and northern municipalities**

  The purpose of approving water and sewer rates, charges, tolls or rents as they relate to service (including discounts, additional amounts or percentages) is to ensure they are equitable for all users and sufficient to provide revenue to offset current water and sewer operation expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely appropriate advice respecting all aspects of committee work. Participate in providing training courses.

Goals

- Ensure financial stability for municipalities and security for their investors and the general public.

- Approval requests for files that are in order are reviewed and approved within two weeks of receipt.

- Financial health of authorities that apply to the board reviewed for fiscal sustainability and recommendations made to assist councils where concerns are noted. Meetings with councils, conditions on approvals, and /or monitoring of the financial health of the authority completed where warranted.

- Where local improvement hearings are required, the hearing is scheduled within legislated timeframes and in consultation with the municipality; where practical, decisions are rendered within thirty days of the hearing.

Approvals and Authorizations

Figures 3 to 12 illustrate ongoing approvals and authorizations of the Local Government Committee for 2008.

In addition, the committee met with seven municipalities (four towns, two villages and one rural municipality) with respect to the municipality's debt requirements and/or fiscal capacity and provided on-going monitoring and review of fiscal capacity for a number of municipalities with approvals that were subject to terms and conditions.

Inquiries

At the request of the Minister of Municipal Affairs, and pursuant to Minister's Order issued under section 397of *The Municipalities Act*, the committee initiated an inquiry into the affairs of one municipality.

Local Authority Debt Overview

Summary of Outstanding Long Term Debt (excluding debentures)
as of December 31, 2007 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.[1]	R.M.[2]	TOTAL	SCHOOL	GRAND TOTAL
1998	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505
1999[3]	8,252	14,011	2,755	1,896	3,936	30,850	47,375	78,225
2000[3]	9,378	12,967	1,419	1,506	4,035	29,305	36,648	65,953
2001[3]	10,770	11,984	1,514	2,404	4,095	30,767	47,848	78,615
2002[3]	91,926	15,738	1,610	1,443	3,543	114,260	53,186	167,446
2003[3]	104,547	15,252	1,461	342	3,270	124,872	61,472	186,344
2004[3]	156,257	17,374	1,592	308	6,048	181,579	71,601	253,180
2005[3]	124,314	14,517	731	1,020	3,761	144,343	74,542	218,885
2006[3]	86,394	20,942	1,133	154	1,943	110,566	73,623	184,189
2007[3]	90,424	17,764	3,967	363	1,368	113,886	56,036	169,922

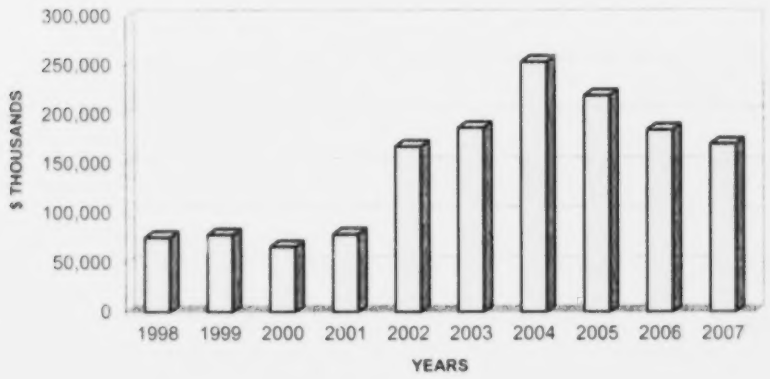
Information provided by the Ministry of Municipal Affairs, Ministry of Northern Affairs and Ministry of Education

Note:

1 Refers to Northern Municipalities.

2 Refers to Rural Municipalities.

3 Includes lease obligations for cities not previously recorded.



• Figure 3

Local Authority Debt Overview

Loan and Debenture Authorizations

LOCAL AUTHORITY		AMOUNT	NUMBER
LOANS			
Rural Municipalities	$	633,744	4
School Divisions [1]		16,357,675	6
Towns [2]		15,152,823	33
Villages		1,351,340	5
Subtotal	$	33,495,582	48
DEBENTURES			
Rural Municipalities	$	500,000	1
Towns		8,388,190	13
Villages		1,603,736	5
Subtotal	$	10,491,926	19
TOTAL	$	43,987,508	67

Note:

1 Includes one school division consolidating outstanding debt in the amont of $446,000.

2 Includes one municipality interim financing in the amount of $2.23 million.

• Figure 4

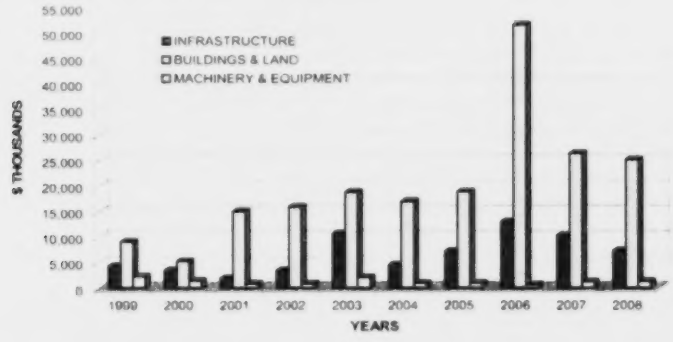
Local Authority Historical Overview

Purpose for Borrowing by Way of Loans

(In Thousands of Dollars)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
INFRASTRUCTURE										
Bridges	0	0	0	0	0	100	0	0	0	0
Curbs, Gutters, Sidewalks	651	279	0	155	450	0	40	155	0	125
Dams & Reservoirs	0	0	0	397	0	0	0	254	500	159
Pavement	1,964	698	1,089	570	1,307	2,298	1,305	2,127	5,668	1,022
Sewage Treatment, Lagoon	145	182	125	1,027	92	335	943	1,250	544	1,271
Street Lighting	0	21	0	0	0	0	0	0	0	0
Water Facilities [1]	1,113	2,114	598	1,184	8,741	1,442	3,838	8,739	3,509	4,549
Park Systems	0	0	0	0	0	0	730	0	0	0
Other	377	122	40	69	0	300	250	400	0	120
Total	4,250	3,416	1,852	3,402	10,590	4,475	7,106	12,925	10,221	7,246
BUILDINGS & LAND										
Offices	15	425	420	652	0	12	182	270	0	500
Hospitals, Clinics	30	290	0	50	0	100	135	2,300	4,260	255
Schools [2]	1,922	1,070	1,025	594	686	4,789	2,137	800	1,942	4,406
Recreation & Culture	7,044	3,101	13,458	14,334	17,018	11,615	15,956	47,672	17,923	16,358
Fire Stations	11	180	0	132	365	210	0	0	1,125	0
Residential Housing	0	31	75	60	300	0	60	0	0	0
Land	45	45	0	38	346	200	358	508	1,070	3,545
Total	9,067	5,142	14,978	15,860	18,715	16,926	18,828	51,550	26,320	25,064
MACHINERY & EQUIPMENT										
Computers	0	0	0	0	39	0	0	44	0	0
Protective	481	235	131	15	79	56	0	210	0	315
Transportation	978	1,067	531	762	1,893	828	855	238	1,079	871
Other	784	70	165	0	6	10	33	72	55	0
Total	2,243	1,372	827	777	2,017	894	888	564	1,134	1,186

Note:
1. In 2008 includes loans for interim financing in the amount of $2.23 million.
2. In 2008 includes loans for consolidating debt in the amount of $446,000.



• Figure 5

Local Authority Debt Overview

Summary of Outstanding Debenture Debt as of December 31, 2007 (Based on previous audited financial statements)

(In Thousands of Dollars)

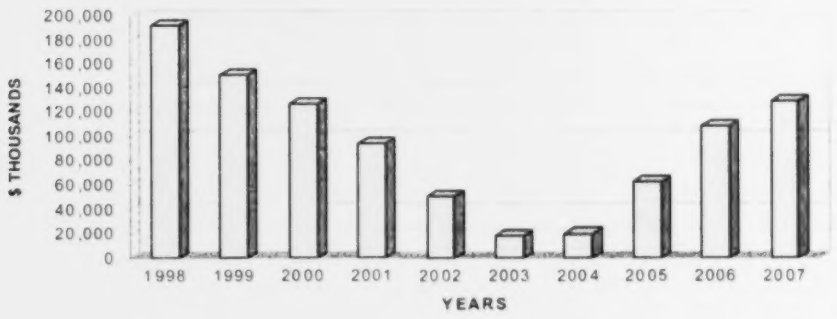
YEAR	CITY	TOWN	VILLAGE	N.M.(1)	R.M.(2)	TOTAL	SCHOOL	GRAND TOTAL
1998	156,290	9,222	717	686	0	166,915	25,911	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	151,583
2000	102,198	11,126	1,539	1,359	0	116,222	10,925	127,147
2001	75,264	10,721	1,443	0	125	87,553	6,788	94,341
2002	38,662	5,730	1,601	0	434	46,427	4,344	50,771
2003	3,197	10,755	2,344	0	267	16,563	2,105	18,668
2004	2,024	12,702	2,829	772	554	18,881	1,214	20,095
2005	46,079	12,302	3,082	0	487	61,950	713	62,663
2006	87,278	9,860	3,223	489	183	101,033	7,904	108,937
2007	89,997	16,252	2,861	335	414	109,859	19,792	129,651

Information provided by the Ministry of Municipal Affairs, Ministry of Northern Affairs and Ministry of Education

Note:

1 Refers to Northern Municipalities

2 Refers to Rural Municipalities



• Figure 6

Local Authority Debt Overview

Summary of Outstanding Debenture and Loan Debt
as of December 31, 2007 (Based on previous audited financial statements)

(In Thousands of Dollars)

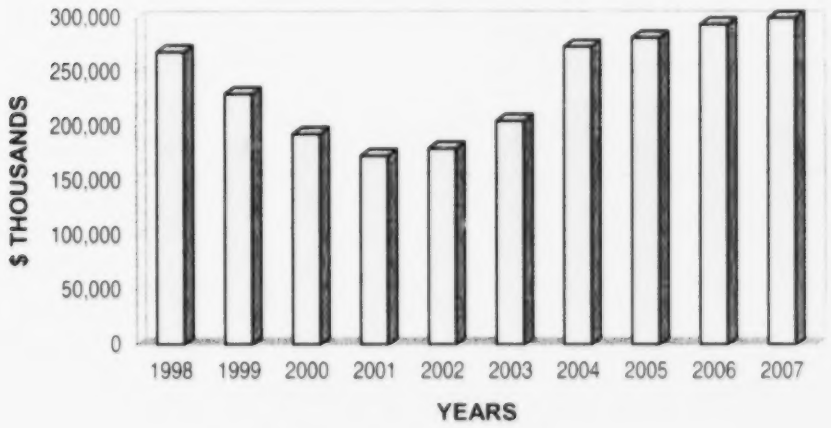
YEAR	CITY	TOWN	VILLAGE	N.M.(1)	R.M.(2)	TOTAL	SCHOOL	GRAND TOTAL
1998	166,454	20,739	2,675	2,963	3,875	196,706	71,625	268,331
1999	130,710	24,336	3,676	2,530	3,936	165,188	64,620	229,808
2000	111,576	24,093	2,958	2,865	4,035	145,527	47,573	193,100
2001	86,034	22,705	2,957	2,404	4,220	118,320	54,636	172,956
2002	91,926	21,468	3,212	1,443	3,976	122,025	57,530	179,555
2003	107,744	26,007	3,805	342	3,537	141,435	63,577	205,012
2004	158,281	30,076	4,421	1,040	6,602	200,420	72,815	273,235
2005	170,393	26,819	3,813	1,020	4,248	206,293	75,255	281,548
2006	174,173	30,802	4,356	643	2,126	212,100	81,527	293,627
2007	180,421	34,016	6,828	697	1,782	223,744	75,828	299,572

Information provided by the Ministry of Municipal Affairs, Ministry of Northern Affairs and Ministry of Education

Note:

1 Refers to Northern Municipalities

2 Refers to Rural Municipalities



• Figure 7

Local Authority Debt Overview

Annual Debentures Issued 1999 - 2008

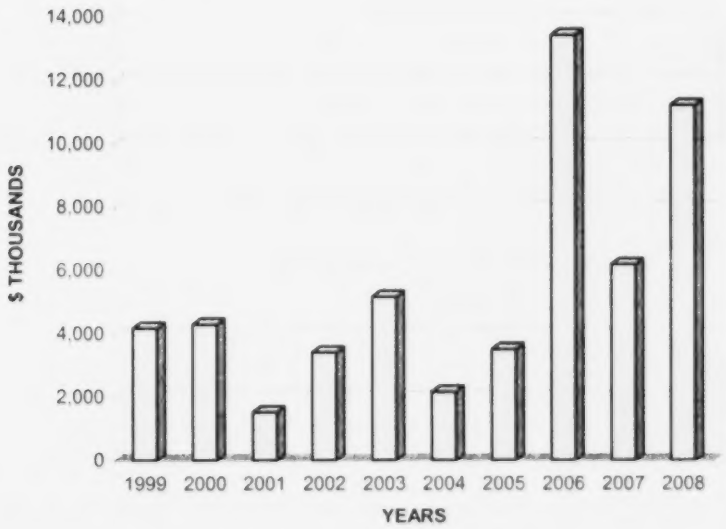
(In Thousands of Dollars)

YEAR	TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.[1]		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1999	9	3,830	3	341	0	0	0	0	12	4,171
2000	7	2,801	8	1,349	0	0	1	140	16	4,290
2001	7	1,520	0	0	0	0	0	0	7	1,520
2002	7	1,665	8	1,584	0	0	1	165	16	3,414
2003	7	5,168	0	0	0	0	0	0	7	5,168
2004	3	1,295	3	865	0	0	0	0	6	2,160
2005	5	2,978	2	528	0	0	0	0	7	3,506
2006	7	4,620	3	736	2	8,082	0	0	12	13,438
2007	3	4,325	3	940	0	0	2	928	8	6,193
2008	14	8,193	6	2,104	0	0	2	930	22	11,227

No. - Number of issues

Note:

1 Refers to Rural Municipalities.



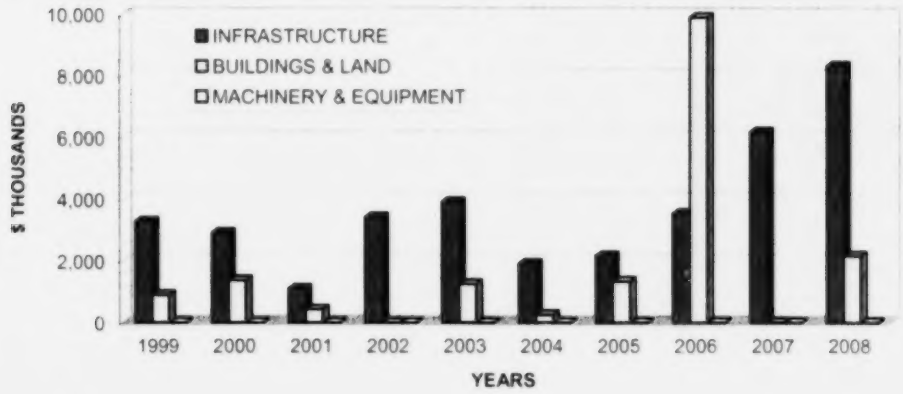
• Figure 8

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures

(In Thousands of Dollars)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
INFRASTRUCTURE										
Curbs, Gutters, Sidewalks	0	160	93	19	900	0	0	75	0	27
Dams & Reservoirs	500	0	0	0	0	1,000	0	0	300	661
Pavement	0	194	293	19	918	0	0	75	623	243
Sewage Treatment, Lagoon	158	0	345	786	1,000	130	1,639	250	46	3,063
Water Facilities	2,326	1,969	245	2,425	1,100	705	528	3,141	4,906	3,698
Sanitary sewers, lift stations	298	589	119	0	0	75	0	0	0	536
Transit Systems	0	0	0	0	0	0	0	0	305	0
Other	0	0	0	166	0	0	0	0	0	92
Total	3,282	2,912	1,095	3,415	3,918	1,910	2,167	3,541	6,180	8,320
BUILDINGS & LAND										
Offices	125	440	225	0	0	250	0	0	0	0
Hospitals, Clinics	0	200	200	0	0	0	325	0	0	252
Recreation & Culture	475	540	0	0	1,250	0	1,014	1,400	13	675
Schools	0	0	0	0	0	0	0	8,082	0	0
Garages	0	0	0	0	0	0	0	0	0	0
Land	290	59	0	0	0	0	0	140	0	820
Other	0	139	0	0	0	0	0	275	0	425
Total	890	1,378	425	0	1,250	250	1,339	9,897	13	2,172
MACHINERY & EQUIPMENT										
Protective	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0



• Figure 9

Local Authority Debt Overview

Debentures Signed and Sealed in 2008

LOCAL AUTHORITY	NUMBER OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS	14	$ 8,193,190	4.84%
VILLAGES	6	2,103,736	4.83%
RURAL MUNICIPALITIES	2	930,000	4.55%
TOTAL	22	$ 11,226,926	

• Figure 10

Local Authority Overview of Local Improvements

Local Improvement Projects Approved in 2008

PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	NUMBER OF PROJECTS	WATER/SEWER MAINS	SURFACE WORKS	TOTAL
CITIES	10	$ 1,579,095	$ 1,688,509	$ 3,267,604
TOWNS	19	406,250	3,378,182	3,784,432
VILLAGES	2	-	1,002,000	1,002,000
TOTAL	31	$ 1,985,345	$ 6,068,691	$ 8,054,036

Local improvement hearings held in 2008 pursuant to Section 5(1)(c) of *The Local Improvements Act, 1993*

CITIES: 1

• Figure 11

Local Authority Approval Overview

Number of Miscellaneous Approvals Issued in 2008

SEWER AND WATER RATES			
	Towns: 75	Villages: 53	Rural Municipalities: 16
ESTABLISH DEBT LIMIT			
	Cities: 4		
APPROVAL IN PRINCIPLE TO BORROW (PERMISSION NOT FINALIZED IN 2008)			
	Towns: 13	Villages: 1	Rural Municipalities: 1
APPROVAL IN PRINCIPLE TO BORROW (PERMISSION FINALIZED IN 2008)			
	Towns: 5	Villages: 2	Rural Municipalities: 1
EXTENSION OF TIME FOR AUTHORIZATION TO BORROW			
	Towns: 2	Rural Municipalities: 1	
EXTENSION OF TIME FOR PASSING OF BYLAW			
	School Divisions: 2		

• Figure 12

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine appeals relating to municipal planning and development and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- Where legislation permits, endeavour to facilitate an agreement between the affected parties prior to a formal hearing.
- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within sixty days of the date of hearing an appeal. Decisions are consistent, based on a basic framework for appeal supported by detailed analysis of the issues.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- As an interested party, analyze and respond to Ministry of Municipal Affairs' requests regarding legislation.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Overview

In 2008, twenty-three new appeals (including two late appeals) were received. Seventeen appeals were heard which includes two cities, one village, and one rural municipality from the previous year, and one city was withdrawn from the previous year.

Figure 13 shows an analysis of the decisions rendered by the committee.

Decision Activities

	Cities	Towns	Villages	R.M.[1]	Total
Denied	3	0	0	2	5
Granted	4	0	1	1	6
Withdrawn	3	0	0	0	3
Appeals Scheduled and Not Heard	0	0	1	4	5
Appeals To Be Heard (Not Yet Scheduled)	0	1	0	0	1
Decisions Pending (Heard But Not Decided)	3	0	0	3	6
Total	13	1	2	10	26

Note:
1 Refers to Rural Municipalities

• Figure 13

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full-time members of the Saskatchewan Municipal Board and part-time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Review applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide factual information to the public on the process to apply.

Goals

- Endeavour to facilitate an agreement between the affected parties by involving the Dispute Resolution Office prior to a formal hearing.
- Hear and decide applications within four months after receipt of same.
- Provide an information base for municipalities and the general public regarding the application process, and policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Providing knowledge of hearing procedural process and consistent decision making to affected municipalities leads to a satisfactory outcome.

Caseload Activities

Three applications were received in 2008. Three applications are still under consideration. One application from 2007 was withdrawn in 2008 and one application from 2007 was decided in 2008.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render appeal decisions within sixty days after the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- Establish a consistent base for the decision making process.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions.

Caseload Activities

There were no appeals received for 2008.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property; and conservation and development area authority assessments.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **Direct Appeals Hearings**

  Hearings for direct appeals are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agrees to proceed in this manner.

  Direct appeals hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre-hearing Conferences**

  Pre-hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision, or in the case of direct appeals, based upon evidence and argument.

- **Further Appeals**

  Any person affected by a decision of the committee may appeal to the Saskatchewan Court of Appeal on a leave to appeal basis. Also, cases may be stated to the Saskatchewan Court of Appeal at the initiative of the committee. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law that impacts on assessment issues is monitored.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

- Hear appeals within a reasonable time of receipt of a notice of appeal.
- Render appeal decisions within ninety days of the date of a hearing where caseload allows.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- Upgrade and maintain an effective appeal tracking system.
- Enforce procedural requirements.
- Educate and prepare new part-time members and existing part-time and full-time members to effectively address the increased workload resulting from the 2009 income related revaluation.
- Participate in developing Board of Revision workshops pertaining to the 2009 revaluation.

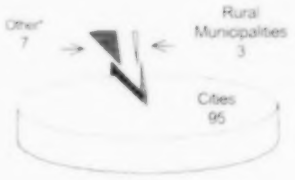
Assessment Appeals Committee

Impact & Accomplishments

- Partnered with Queen's Printer Publications centre to provide a single and secure source to historic and precedent setting appeal decisions.
- In preparation for the 2009 provincial revaluation, undertook the recruitment of additional part-time members, participated in 2009 Board of Revision workshops for the cities of Regina and Saskatoon, and commenced upgrading to the appeal tracking system.

Assessment Appeals Committee Caseload Overview

Appeals received in 2008: 105



• Figure 14

Other – Includes villages, resort villages, conservation and development area authorities, and northern municipalities

Caseload Activities:

Scheduled to be heard	1
Decisions Pending (Heard but not decided)	11
To Be Heard (Not yet scheduled)	188
Withdrawn	76
Total Activities	276

Decision Activities:

Denied	Granted	Total Issued
37	44	81

Other Assigned Duties

Fixed Assessment Agreements

In 2008 the Board received one petition for adjudication of a fixed assessment agreement. This petition was heard and a decision to grant the petition was rendered.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of *The Revenue and Financial Services Act*. The Act appoints full-time members of the Saskatchewan Municipal Board as members of the Board of Revenue Commissioners.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the board to the Court of Queen's Bench.

The operating and staffing costs associated with this board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Provincial Sales Tax Act
The Fire Prevention Act, 1992
The Freehold Oil and Gas Production Tax Act
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Revenue and Financial Services Act
The Tobacco Tax Act, 1998

The board has authority to approve or determine matters under eight other Acts. However, appeals pursuant to these Acts are not often received.

Board of Revenue Commissioners Caseload Overview

Caseload Activities

Appeals received in 2008: 37

Heard[1]	6
To be Heard[2]	41
Withdrawn[2]	20

Note:
1 Heard six appeals with two decisions pending.
2 Includes appeals from previous years.

Decision Activities

Denied	Granted	No Jurisdiction	Total Issued
3	1	2	6

Cancellations and Write-offs

There were four cancellation and fifty write-off requests approved in 2008. A request may involve a single account or a listing including multiple accounts.